



General Assembly

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**Fifty-third session
Fifth Committee**

Agenda item 138

Financing of the United Nations Mission in Bosnia and Herzegovina

**Draft resolution submitted by the Chairman following
informal consultations**

**Financing of the United Nations Mission in Bosnia
and Herzegovina**

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Mission in Bosnia and Herzegovina¹ and the related reports of the Advisory Committee on Administrative and Budgetary Questions,²

Recalling Security Council resolution 1035 (1995) of 21 December 1995, by which the Council established the United Nations Mission in Bosnia and Herzegovina for an initial period of one year, and Council resolution 1174 (1998) of 15 June 1998, by which the Council extended the mandate of the Mission until 21 June 1999,

Recalling also Security Council resolution 1222 (1999) of 15 January 1999, in which the Council authorized the United Nations military observers to continue to monitor the demilitarization of the Prevlaka peninsula until 15 July 1999,

Recalling further its decision 50/481 of 11 April 1996 on the financing of the Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 52/243 of 26 June 1998,

Reaffirming that the costs of the Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

¹ A/53/764 and Corr.1 and A/53/800.

² A/53/895 and Add.6.



Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Mission,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Takes note* of the status of contributions to the United Nations Mission in Bosnia and Herzegovina as at 30 April 1999, including the contributions outstanding in the amount of 38 million United States dollars, representing 8 per cent of the total assessed contributions from the inception of the Mission to the period ending 21 June 1999, notes that some 42 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³

6. *Requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

7. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the United Nations Mission in Bosnia and Herzegovina against General Service posts, commensurate with the requirements of the Mission;

8. *Takes note* of the fact that the amount of 10,608,000 dollars gross (9,987,600 dollars net) authorized by its decision 52/437 of 18 December 1997 was not utilized and, therefore, no appropriation or apportionment of this amount is required;

9. *Decides* to appropriate the amount of _____ dollars gross (_____ dollars net) for the maintenance of the United Nations Mission in Bosnia and Herzegovina for the period from 1 July 1999 to 30 June 2000, inclusive of the amount of _____ dollars for the support account for peacekeeping operations and the amount of _____ dollars for the United Nations Logistics Base at Brindisi, to be apportioned, as an ad hoc

³ A/53/895/Add.6.

arrangement, among Member States at a monthly rate of _____ dollars gross (_____ dollars net) in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A to C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1999 and 2000, as set out in its resolution 52/215 A of 22 December 1997, subject to the decision of the Security Council to extend the mandate of the Mission beyond 30 June 1999;

10. *Decides also* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 10,012,400 dollars approved for the Mission for the period from 1 July 1999 to 30 June 2000;

11. *Decides further* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against the apportionment, as provided for in paragraph 9 above, their respective share of the unencumbered balance of 21,752,900 dollars gross (19,524,600 dollars net) in respect of the period ending 30 June 1998;

12. *Decides* that, for Member States that have not fulfilled their financial obligations to the Mission, their share of the unencumbered balance of 21,752,900 dollars gross (19,524,600 dollars net) for the period ending 30 June 1998 shall be set off against their outstanding obligations;

13. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

14. *Decides* to include in the provisional agenda of its fifty-fourth session the item entitled "Financing of the United Nations Mission in Bosnia and Herzegovina".

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Agenda item 139

**Financing of the United Nations Transitional Administration for
Eastern Slavonia, Baranja and Western Sirmium and the Civilian
Police Support Group**

**Draft resolution submitted by the Chairman following
informal consultations**

**Financing of the United Nations Transitional Administration
for Eastern Slavonia, Baranja and Western Sirmium and the
Civilian Police Support Group**

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group¹ and the related reports of the Advisory Committee on Administrative and Budgetary Questions,²

Recalling Security Council resolution 1037 (1996) of 15 January 1996, by which the Council established the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium for an initial period of twelve months, and resolution 1145 (1997) of 19 December 1997 in which the Council noted the termination of the Transitional Administration on 15 January 1998 and established, with effect from 16 January 1998, the Civilian Police Support Group for a single period of up to nine months,

Recalling also its decision 50/481 of 11 April 1996 on the financing of the Transitional Administration and its subsequent resolutions thereon, the latest of which was resolution 52/244 of 26 June 1998,

Reaffirming that the costs of the Transitional Administration and the Support Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

¹ A/53/742, A/53/838 and Corr. 1.

² A/53/895 and A/53/897.



Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Transitional Administration and the Support Group, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Transitional Administration,

Mindful of the fact that it is essential to continue to provide the account of the missions with the necessary financial resources to enable them to meet their outstanding liabilities,

1. *Takes note* of the status of contributions to the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group as at 30 April 1999, including the contributions outstanding in the amount of 36.3 million United States dollars, representing 7 per cent of the total assessed contributions from the inception of the Transitional Administration to the period ending 30 November 1998, notes that some 41 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Missions in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³

6. *Decides* that, on an exceptional basis, the special arrangements approved by Assembly resolution 51/153 B of 13 June 1997 for the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Transitional Administration shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution, shall be applied to the Support Group;

7. *Decides also* to authorize the Secretary-General to utilize an amount of 601,200 dollars gross (541,500 dollars net) from the resources provided for the period ending 30 June 1998 in order to meet the cost of completing the liquidation of the mission as well as the final audit, inclusive of the amount of 553,400 dollars gross (493,700 dollars net) related

³ A/53/897.

to liquidation activities already concurred to by the Advisory Committee on Administrative and Budgetary Questions;

8. *Decides further* that, for Member States that have fulfilled their financial obligations to the Transitional Administration and the Support Group, they shall be credited their respective share of the remaining unencumbered balance of 14,646,100 dollars gross (13,906,700 dollars net) in respect of the period ending 30 June 1998;

9. *Decides* that, for Member States that have not fulfilled their obligations to the Transitional Administration and the Support Group, their share of the remaining unencumbered balance of 14,646,100 dollars gross (13,906,700 dollars net) in respect of the period ending 30 June 1998 shall be set off against their outstanding obligations;

10. *Takes note* of the report of the Secretary-General on the final disposition of the assets of the Transitional Administration and the Support Group;

11. *Decides* to include in the provisional agenda of its fifty-fourth session the item entitled "Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group".

Annex

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts shall remain recorded in the Special Account for the Civilian Police Support Group until payment is effected.
 2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;
 - (b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;
 - (c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.
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Agenda item 141

Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti

Draft resolution submitted by the Vice-Chairman following informal consultations

Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti¹ and the related reports of the Advisory Committee on Administrative and Budgetary Questions,²

Bearing in mind Security Council resolutions 1063 (1996) of 28 June 1996, by which the Council established the United Nations Support Mission in Haiti, and 1086 (1996) of 5 December 1996, by which the Council extended its mandate until 31 July 1997,

Bearing in mind also Security Council resolution 1123 (1997) of 30 July 1997, by which the Council established the United Nations Transition Mission in Haiti for a single four-month period,

Bearing in mind further Security Council resolutions 1141 (1997) of 28 November 1997, by which the Council established the United Nations Civilian Police Mission in Haiti, and 1212 (1998) of 25 November 1998, by which the Council extended the mandate of the Mission until 30 November 1999,

¹ A/53/769 and A/53/789/Add. 1.

² A/53/895 and Add. 7.



Recalling its resolution 51/15 A of 4 November 1996 on the financing of the Support Mission and its subsequent decisions and resolutions thereon, the latest of which was resolution 53/222 of 7 April 1999,

Reaffirming that the costs of the Missions are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Missions, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Mission by certain Governments,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Takes note* of the status of contributions to the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti as at 30 April 1999, including the contributions outstanding in the amount of 23.8 million United States dollars, representing 21 per cent of the total assessed contributions from the inception of the Support Mission to the period ending 30 June 1999, notes that some 27 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Missions in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;³

6. *Requests* the Secretary-General to take all necessary action to ensure that the United Nations Civilian Police Mission is administered with a maximum of efficiency and economy;

7. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the United Nations Civilian

³ A/53/895/Add.7.

Police Mission in Haiti against General Service posts, commensurate with the requirements of the Mission;

8. *Decides*, on an exceptional basis, that the special arrangements approved in its resolution 51/15 B of 13 June 1997 for the United Nations Support Mission in Haiti, with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Support Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution, shall be applied to the Transition Mission and the Civilian Police Mission;

9. *Decides also* to appropriate the amount of ____ dollars gross (____ dollars net) for the maintenance and liquidation of the Civilian Police Mission for the period from 1 July 1999 to 30 June 2000, inclusive of the amount of ____ dollars for the support account for peacekeeping operations and the amount of ____ dollars for the United Nations Logistics Base at Brindisi, Italy, to be apportioned as an ad hoc arrangement among Member States, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A to C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1999 and 2000, as set out in its resolution 52/215 A of 22 December 1997;

10. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,023,200 dollars approved for the Civilian Police Mission for the period from 1 July 1999 to 30 June 2000;

11. *Decides* that, for Member States that have fulfilled their financial obligations to the Missions, there shall be set off against the apportionment, as provided for in paragraph 9 above, their respective share of the unencumbered balance of 906,800 dollars gross (865,200 dollars net) in respect of the period ending 30 June 1998;

12. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Missions, their share of the unencumbered balance of 906,800 dollars gross (865,200 dollars net) for the period ending 30 June 1998 shall be set off against their outstanding obligations;

13. *Invites* voluntary contributions to the Civilian Police Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

14. *Requests* the Secretary-General to include in all future reports, both on budget performance and budget estimates, information on inventory in a standard and simplified format;

15. *Decides* to include in the provisional agenda of its fifty-fourth session an item entitled "Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti".

Annex

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts shall remain recorded in the Special Account for the United Nations Transition Mission in Haiti and the Civilian Police Mission in Haiti until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.



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Agenda item 142

**Financing of the Military Observer Group of the United Nations
Verification Mission in Guatemala**

**Draft resolution submitted by the Chairman following
informal consultations**

**Financing of the Military Observer Group of the United
Nations Verification Mission in Guatemala**

The General Assembly,

Having considered the report of the Secretary-General on the financing of the Military Observer Group of the United Nations Verification Mission in Guatemala¹ and the related reports of the Advisory Committee on Administrative and Budgetary Questions,²

Recalling Security Council resolution 1094 (1997) of 20 January 1997, in which the Council authorized the attachment to the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala of a group of one hundred and fifty-five military observers and requisite medical personnel for a period of three months,

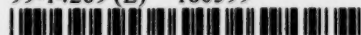
Recalling also its resolution 51/228 of 3 April 1997 on the financing of the Observer Group,

Reaffirming that the costs of the Observer Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observer Group, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

¹ A/53/775.

² A/53/895 and A/53/898.



Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to continue to provide the account of the Observer Group with the necessary financial resources to enable it to meet its outstanding liabilities,

1. *Takes note* of the status of contributions to the Military Observer Group of the United Nations Verification Mission in Guatemala as at 30 April 1999, including the contributions outstanding in the amount of 298,613 United States dollars, representing 7 per cent of the total assessed contributions from the inception of the Observer Group to the period ending 31 May 1997, notes that some 55 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,³ subject to the provisions of the present resolution;

6. *Approves*, on an exceptional basis, the special arrangements for the Observer Group with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments which provided contingents and/or logistic support for the Observer Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. *Decides* that, for Member States that have fulfilled their financial obligations to the Observer Group, they shall be credited their respective share of the unencumbered balance of 184,200 dollars gross (140,500 dollars net) in respect of the period ending 31 May 1997 and their respective share of the miscellaneous income of 68,983 dollars and interest income of 38,653 dollars;

8. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Observer Group, their share in the unencumbered balance of 184,200 dollars gross (140,500 dollars net) in respect of the period ending 31 May 1997 and their respective share of the miscellaneous income of 68,983 dollars and interest income of 38,653 dollars shall be set off against their outstanding obligations;

9. *Decides* to transfer any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Observer Group to the Peacekeeping Reserve Fund;

³ A/53/898.

10. *Takes note* of the report of the Secretary-General on the disposition of assets of the Observer Group;¹

11. *Requests* the Secretary-General to ensure the safety of United Nations assets and the need to have accountability procedures in place to deter and penalize those responsible for the losses of the United Nations property and to report thereon to the General Assembly at its fifty-fourth session;

12. *Notes with concern* that the provisions of its decision 52/485 of 26 June 1998 have not been complied with, and reiterates that all reports on the final disposition of assets should contain detailed information on and justification of written-off and lost items;

13. *Requests* the Board of Auditors to conduct an audit of the final disposition of assets of the Observer Group, in particular that of sold and written-off assets, and include its recommendations in the audit report for the period July 1998 to June 1999.

Annex

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the Military Observer Group of the United Nations Verification Mission in Guatemala until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.
